

State of California
BOARD OF EQUALIZATION

EMERGENCY TELEPHONE SURCHARGE REGULATIONS

Regulation 2432. RELIEF OF LIABILITY.

Reference: Section 41098, Revenue and Taxation Code.

A person may be relieved from the liability for the payment of the Emergency Telephone Users Surcharge, including any penalties and interest added to the surcharge, when that liability resulted from the failure to make a timely return or a payment and such failure was found by the board to be due to reasonable reliance on written advice given by the board as described in California Code of Regulations, Title 18, Section 4902.

History: Adopted July 26, 2000, effective November 1, 2000.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite.

Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. Requirements for relief from liability can be found at the referenced cite.